

Filed for intro on 02/26/98
HOUSE BILL 3377 By
Fowlkes

SENATE BILL 3374
By Cooper

AN ACT to amend Chapter 711 of the Private Acts of 1949; as amended by Chapter 253 of the Private Acts of 1976; and any other acts amendatory thereto, relative to the City of Pulaski.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Chapter 711 of the Private Acts of 1949; as amended by Chapter 253 of the Private Acts of 1976; and any other acts amendatory thereto, is amended in Article XIV by deleting Section 5 in its entirety and by substituting instead the following:

Sec. 5. *When due – Interest; Penalty. Be it further enacted,* That all taxes due the City of Pulaski, except privilege taxes, shall be due and payable on the first day in October of the year for which the taxes are assessed, at the office of the Recorder. A penalty of 1% per month on all taxes remaining unpaid on and after the first day of March following the year for which the taxes are assessed shall be imposed and collected by the recorder, and by him paid into the City Treasury. On and after the first day of March, as aforesaid, the tax books in the hands of the Recorder shall have the force and effect of a judgment of a court of record, and the Recorder shall have the power to issue distress warrants, and alias and pluries distress warrants, in the name of the state of Tennessee, for the use of the City of Pulaski to enforce the collection of said taxes against the person owning the property assessed January 10 of the year for which the tax is assessed, by levy upon the personalty of such taxpayer; and such distress warrant shall be executed by the Chief of Police or any policeman of the City of Pulaski, by levy

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upon the sale of the goods and chattels of such taxpayer, under the same provisions as prescribed by law for the execution of such process from Justices of the Peace.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of the City of Pulaski. Its approval or nonapproval shall be proclaimed by the presiding officer of the City of Pulaski and certified to the secretary of state.

SECTION 3. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 2.